

SALE OF MOTOR VEHICLE TO NONRESIDENT UNDER A.R.S. § 42-5061(U)

AUTOMATIC WORKSHEET TO COMPUTE ARIZONA TRANSACTION PRIVILEGE TAX (ADJUSTED TO STATE TAX RATE OF NONRESIDENT), COUNTY EXCISE TAX, AND FORM TPT-1 DEDUCTIONS

NOTE: The imposition of CITY PRIVILEGE ("SALES") TAX is NOT affected by A.R.S. § 42-5061(U), and applies at the full rate. As this worksheet computes only STATE and COUNTY tax, **city tax must be computed separately.**

FOR THE FOLLOWING AUTOMATIC WORKSHEET COMPUTATION:

- ENTER THE NET TAXABLE SALES PRICE **HERE** →
- SELECT THE NONRESIDENT'S STATE FROM THE **MENU** →
- SELECT THE ARIZONA COUNTY FROM THE **MENU** →

The State tax (B), County tax (D), and the TPT-1 Tax Base Deduction (E) will be calculated. For this transaction, the TPT-1 entries are shown below.

1. **SALES PRICE SUBJECT TO TAX** (A) SALES PRICE

2. NONRESIDENT'S STATE TAX COMPUTATION:

(A) X STATE TAX RATE = (B) STATE TAX

3. ARIZONA TAX BASE SUBJECT TO COUNTY TAX:

(B) DIVIDED BY AZ TAX RATE OF 5.6% (.056) = (C) ARIZONA TAX BASE

4. ARIZONA COUNTY TAX COMPUTATION:

(C) X COUNTY TAX RATE = (D) COUNTY TAX

5. TAX BASE DEDUCTION AMOUNT (FORM TPT-1):

(A) MINUS AZ TAX BASE (C) = (E) TPT-1 TAX BASE DEDUCTION

REPORTING ON FORM TPT-1:

TOTAL RECEIPTS: (A) + (B) + (D) = TO COLUMN D (BELOW)
TOTAL DEDUCTIONS: (B) + (D) + (E) = TO COLUMN E (AND SCHEDULE A)
TOTAL TAX: (B) + (D) = = COLUMN H

SCHEDULE A			
Deduction Detail			
(K) REGION CODE	(L) BUSINESS CLASS	(M) DEDUCTION CODE	(N) DEDUCTION AMOUNT
	17	531	
	17	551	
Total Deductions.....			

On **Schedule A**, use Deduction **Code 531** to report the Tax Base Deduction Amount under A.R.S. § 42-5061(U)

After printing this worksheet, review Tax Rates and Calculations for accuracy.

II. TRANSACTION DETAIL (If more reporting lines are necessary, please attach continuation pages.)

LINE	(A) BUSINESS DESCRIPTION	(B) REGION CODE	(C) BUSINESS CLASS	(D) GROSS AMOUNT	(E) DEDUCTION AMOUNT	(F) NET TAXABLE AMOUNT	(G) TAX RATE	(H) TOTAL TAX AMOUNT	(I) ACCOUNTING CREDIT RATE
1	RETAIL		17						

THE DEPARTMENT OF REVENUE IS NOT RESPONSIBLE FOR ERRONEOUS CALCULATIONS